

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

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|--------------------------------------|---|---------------------|
| THE APPLICATION OF ATMOS ENERGY |) | |
| CORPORATION FOR AN ORDER |) | |
| AUTHORIZING THE IMPLEMENTATION |) | CASE NO. 2004-00300 |
| OF A \$2,200,000,000 UNIVERSAL SHELF |) | |
| REGISTRATION FOR DEBT AND |) | |
| EQUITY FINANCING |) | |

O R D E R

On July 30, 2004, Atmos Energy Corporation (“Atmos”) submitted an application requesting that the Commission authorize the implementation of a \$2,200,000,000 universal shelf registration for debt and equity financing. On August 11, 2004, Atmos supplemented its application with additional information.

807 KAR 5:001, Section 6, requires that financial data filed with the application cover a 12-month period ending within 90 days of the filing of the application. Atmos has requested a deviation from that requirement and has filed with the application financial data covering the 12-month period ending March 31, 2004 in lieu of more current data that would comply with the above-cited regulation. Atmos states that the filed data is the most recent financial data available and that there has been no material change in the financial condition or operation of Atmos. In addition, Atmos states that delaying the filing of the application until updated financial statements are generated could jeopardize its ability to expeditiously arrange for the permanent financing of the acquisition of TXU Gas Company.

Having considered Atmos's request for deviation, the Commission has determined that good cause for granting the deviation has been presented and that there is sufficient financial information in the record to accept Atmos's application.

IT IS THEREFORE ORDERED that Atmos's request for permission to deviate from the requirements of 807 KAR 5:001, Section 6, is granted and the application is accepted for filing as of the date of this Order.

Done at Frankfort, Kentucky, this 25th day of August, 2004.

By the Commission

ATTEST:

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke at the end, positioned above a solid horizontal line.

Executive Director